

# Tax Facts

Information for Washington State's Business Community

## Electronic Filing — A taxpayer's perspective

**A**s a business operating in Washington State, you are the first in the nation to have at your fingertips a secure, convenient method of filing and paying your state taxes over the Internet — right from your own computer, anytime day or night. It's a new way of filing your state business taxes — a giant leap from the traditional method of completing a paper tax return and mailing it in with your check. With Electronic Filing, you can get on-line, complete your customized tax return (it even does the math for you!), and send your electronic tax return and payment to the Department at your convenience. You can even file early in the month, but keep the money in your account until the day the tax is due.

Electronic Filing is easy, practical and convenient. It was created in partnership with businesses, and offers real advantages to business owners who use it. Jerry Webster, owner of Puyallup Texaco and Subway Shop, shares his perspective on Electronic Filing...

### ***Jerry, when did you begin filing electronically?***

I began filing my taxes electronically as soon as the system was available — in September 1998.

### ***What made you decide to make the change from completing the paper tax return to Electronic Filing?***

The business value of Electronic Filing was very evident to me. The error-checking feature assures me that my tax return is accurate. The electronic tax return lists only the taxes I need to report, and it does the math for me — both of those features save me time. And the tax return is sent to the Department of Revenue electronically, so I'm not dependent on the mail for making sure my return gets in on time.

### ***What are some of your favorite features?***

I really like the fact that my taxes are automatically calculated. I also like getting an immediate confirmation number from the Department that proves my return was received.



Jerry Webster  
Owner, Puyallup Texaco & Subway Shop

### ***Do you have any concerns about paying your taxes on-line using electronic funds transfer debit?***

No. Every month I authorize my tax payment amount and the date on which the payment will be made. And I can file my taxes today, but keep the money in my account until the due date.

### ***Has Electronic Filing benefitted you as a business owner? If so, how?***

Yes. Filing electronically has eliminated the need for me to complete the paper tax return. I know that all my information is reported on the correct line, and that the return balances. This

means I know I won't have to spend time completing and sending in a corrected tax return.

Electronic Filing has also substantially reduced the time I spend on tax reporting tasks, such as calculating the tax due and figuring out the correct procedures for payment. Many of the risks, such as late payment (and associated penalties!), and data and calculation errors are eliminated.

### ***Would you recommend electronic filing to other businesses?***

Absolutely! Not only is Electronic Filing cost-effective for me as a small business owner, but it also appears to be a very cost-effective program for the Department of Revenue. I'd recommend it very highly!

(continued on page 2 . . .)

### Benefits of Electronic Filing

- ◆ Customizes your tax return to list only the taxes you need to report
- ◆ Automatically calculates the tax due and the Small Business Tax Credit
- ◆ Provides all the information you need — including local tax rates and deduction detail information — at the click of a mouse
- ◆ Offers immediate, on-line access to help screens, tax rules and laws, and regulations
- ◆ Checks for errors
- ◆ Sends payment and data in a secure environment

(Electronic Filing continued from page 1 . . .)

Electronic Filing is available today for businesses that file their taxes on a monthly basis. Businesses who file their taxes quarterly can register for Electronic Filing now, and will be able to begin filing electronically in mid-1999 or as soon as the quarterly electronic tax return becomes available. Annual filers will be able to file electronically in December 1999.

If you have additional questions about Electronic Filing, log on to the Internet at <http://www.wa.gov/dor/elf/> or call 1-800-647-7706, menu option 9.

#### **Four Steps to Electronic Filing Registration**

1. Log onto the Internet at: <http://www.wa.gov/dor/elf/>.
2. Read the information about Electronic Filing and complete the on-line Electronic Filing inquiry form.
3. Click on "Send."
4. Once we receive the inquiry form from you, you'll get an e-mail message from "DOR ELF" with registration information and other instructions. If you don't provide us with an e-mail address on the inquiry form, you'll get your instructions in the mail.



#### **Correction**

### **Tax credits for international services**

In the June 1998 issue of *Tax Facts*, an article discussed Engrossed Second Substitute House Bill (E2SSHB) 2342, (Chapter 313, Laws of 1998). A bill establishes a new Business and Occupation (B&O) tax credit and insurance premiums tax credit for businesses engaging in certain international services. A B&O tax credit of \$3,000 per year for up to five years is available to businesses creating and filling new employment positions in Community Empowerment Zones or designated census tracts in individual cities of at least 80,000. We reported that areas eligible for the credit included combinations of cities in Thurston, and Benton and Franklin counties. This is an error. Combinations of cities in these counties are not eligible because they do not contain cities or combinations of cities with populations greater than 80,000.

Areas eligible for the credit include the five Community Empowerment Zones located in Bremerton, Tacoma, Yakima, and Seattle (where there are two). Other eligible areas could include parts of Spokane, Vancouver, Everett and certain census tracts in Snohomish County. Not all of the zones have been designated yet. ▲

## **Need help in January?**

More than 300,000 businesses will file tax returns during the next several weeks. Many will call the Telephone Information Center or visit the Department's local offices to ask questions about specific tax applications or completing the Combined Excise Tax Return. If you need assistance during this busy period, you can help us provide better service if you:

- ◆ Call or visit early in the month with your questions — before January 15th if possible;
- ◆ Check office hours (see page 8) if you plan to visit a local office — not all offices are open five days a week;
- ◆ Avoid the hours of 11:30 a.m. to 1:00 p.m. Staff members alternate their lunch hours during this time;
- ◆ Use our automated services (see page 7);
- ◆ Have your UBI-DOR tax reporting account number and tax return available;
- ◆ Total your receipts for each tax classification (retailing, wholesaling, etc.) ahead of time; and
- ◆ Stay on the line if you need to talk to a representative — we answer every call in the order received. ▲

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To inquire about the availability of this document in an alternate format for the visually impaired or a language other than English, please call 753-3217. TTY users please call 1-800-451-7985.

## Litter tax due each return

**B**eginning January 1, 1999, litter tax is due with each return rather than on the final return of the year. Thus, persons who complete the monthly Combined Excise Tax Return will report and pay litter tax each month starting with the January 1999 tax return. Persons completing the quarterly tax return will report and pay litter tax each quarter starting with the Quarter 1, 1999 tax return. Persons completing the annual tax return will continue to report and pay litter tax on the annual return.

To accommodate the reporting change, the tax return will also change. For reporting periods occurring after January 1, 1999, the line for reporting litter tax will appear on page one of the tax return in the lower left-hand corner.

It is important to understand that this change is effective January 1, 1999 for litter tax due during 1999 reporting periods. It does not affect payment of litter tax due for 1998 reporting periods. Persons reporting monthly will report litter tax for 1998 on the December 1998 tax return. Persons reporting quarterly will report litter tax for 1998 on the Quarter 4, 1998 tax return and persons reporting annually will report litter tax for 1998 on the Annual 1998 tax return. The line for reporting 1998 litter tax appears on page two of the tax return.

Retailers, wholesalers, and manufacturers of certain products, as well as restaurants, drive-ins, and newspaper and magazine publishers owe litter tax on gross sales of products in the following categories:

- ◆ Food for human or pet consumption;
- ◆ Groceries;
- ◆ Cigarette and tobacco products;
- ◆ Soft drinks and carbonated beverages;
- ◆ Beer and other malt beverages;
- ◆ Wine;
- ◆ Newspapers and magazines;
- ◆ Household paper and paper products;
- ◆ Glass, metal, plastic or fiber containers;
- ◆ Cleaning agents;
- ◆ Toiletries; and
- ◆ Nondrug drugstore sundry products.

The Department's administrative rule, WAC 458-20-243 discusses each of the above categories and provides reporting instructions. To receive a copy of the rule, call the Telephone Information Center at 1-800-647-7706. ▲

## Determinations published

**A**ppeals, the Department of Revenue's appellate division, routinely hears and provides written decisions on appeals of tax assessments and petitions for refund. The decisions, called determinations, are confidential. Only the taxpayer whose appeal is resolved in a determination may rely on the information contained in that determination. Some determinations, however, are published after information identifying a particular taxpayer is removed. Published determinations, referred to as Washington Tax Decisions (WTDs), are precedential and may be relied on by the Department and taxpayers alike.

When deciding whether to publish a determination, the Department asks the following questions:

- ◆ Is the issue under review a matter of first impression?
- ◆ Have the statutes or rules changed since a similar appeal was decided?
- ◆ Are there distinguishable fact patterns between the current appeal and a previously published determination on a similar appeal?
- ◆ Has a recent court decision been considered in determining tax liability?
- ◆ How long has it been since the Department last published a determination on a similar appeal?

The Department uses its Internet web site to publish WTDs. A search feature allows users to search for determinations by subject, rule, law, or ETB (now known as Excise Tax Advisories (ETA)) reference, volume, or cite. The address is: <http://www.wa.gov/dor/wtd/>. Users wishing to have off-line access may download WTD files using self-extracting zip files. The address for these files is: <http://www.wa.gov/dor/wtd/wtd.htm>. ▲

## About the IRS . . .

Each year, we receive numerous calls requesting income tax assistance and forms. As a state agency, the Department of Revenue is not qualified to answer federal tax questions and does not maintain federal (IRS) forms. For assistance with federal tax forms, please contact the Internal Revenue Service at one of the following numbers:

<b>Federal Tax Information</b>	1-800-829-1040
<b>IRS federal tax forms only</b>	1-800-829-3676
<b>Tele-tax Recorded Tax Information and Automated Refund Information</b>	1-800-829-4477
<b>TTY Only (Hearing &amp; Speech Impaired)</b>	1-800-829-4059
<b>IRS Internet home page:</b>	<a href="http://www.irs.ustreas.gov/">http://www.irs.ustreas.gov/</a>

# Collection of motor vehicle fuel tax and special fuel tax (diesel) to change

Changes in the manner motor vehicle fuel and special fuel taxes are collected take effect January 1, 1999. Substitute House Bill (SHB) 2659 (Chapter 176, Laws of 1998) shifts the point of collection of the motor vehicle fuel tax and special fuel tax from licensed fuel distributors and licensed special fuel users to terminal rack suppliers.

## Special fuels – non-dyed vs. dyed diesel

The term “special fuel” primarily refers to diesel fuel. The use of such fuel on Washington roads and highways is subject to the special

fuel tax, a primary funding source for our state’s highway construction program. The amount of the state special fuel tax is

.23 per gallon. The use of special fuel for off-road use is subject to retail sales tax rather than the special fuel tax. Depending on the place of sale, sales tax rates range from 7.0 to 8.6 percent. Examples of off-road use include heavy construction and logging equipment, farming equipment, boats, home heating, etc.

Special fuel for uses exempt from the special fuel tax is dyed red. The use of such fuel on Washington roads is prohibited. Beginning January 1, 1999, persons found using dyed fuel on Washington roads are subject to a civil penalty, \$1,000 or ten dollars per gallon, whichever is greater. All sales of dyed special fuels to consumers are subject to sales tax unless a statutory exemption exists. For example, RCW 82.08.0298 provides a sales tax exemption for sales of diesel fuel for watercraft used in commercial deep sea fishing operations outside this state.

Non-dyed diesel fuel is for uses subject to the special fuel tax. Approximately 500 licensed special fuel distributors currently purchase non-dyed diesel fuel without paying the special fuel tax. Licensed fuel distributors collect and remit the special fuel tax to the Department of Licensing when making sales to a non-licensee or when using the fuels in a manner subject to the tax.

Approximately 27,000 persons possess special fuel user licenses allowing the purchase of diesel fuel without payment of the special fuel tax at the time of purchase. With few exceptions, these licensed special fuel users must pay sales tax when purchasing special fuel. Licensed special fuel users, primarily farmers, loggers, and contractors, remit the special fuel tax to the Department of Licensing when

using the fuel in a manner subject to special fuel tax. Credit is allowed for sales tax previously paid.

## January 1, 1999 tax treatment of non-dyed diesel fuel

Beginning January 1, 1999, refiners, terminal operators, or other parties owning non-dyed diesel fuel in the bulk transfer-terminal system must collect the special fuel tax when delivering fuel into trucks or railcars. In this manner, the price paid for non-dyed diesel fuel at the pump includes

the special fuel tax.

The purchase of non-dyed diesel fuel without the special fuel tax is limited to the following:

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***... shifts the point of collection of the motor vehicle fuel tax and special fuel tax from licensed fuel distributors and licensed special fuel users to terminal rack suppliers.***

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- ◆ Interstate trucking companies who, during the preceding year, used more than 20 percent of non-dyed diesel fuel gallons out of state; and
- ◆ Farmers, logging, and construction companies holding a Department of Licensing special authorization may purchase non-dyed diesel fuel from card lock facilities for use in non-highway equipment if the card lock operator chooses to participate in a Department of Licensing program.

## Affect on interstate trucking companies

Interstate trucking companies who used more than 20 percent of their special fuel gallons out of state during the preceding year may apply to the Department of Licensing for authorization to purchase non-dyed diesel fuel without payment of the special fuel tax. This special treatment applies only to purchases of full truck-trailer loads of clear diesel fuel picked up at a terminal rack and delivered directly to the trucking company’s bulk storage facility.

## Affect on card lock operators, farmers, logging and construction companies

Farmers, logging and construction companies may apply to the Department of Licensing for a “special authorization” allowing the purchase of non-dyed diesel fuel without payment of the special fuel tax. Application for this special authorization must occur once every two years.

(continued on page 5 . . .)

(Collection continued from page 4 . . .)

The new law allows licensed special fuel distributors operating card lock facilities discretion to make special fuel tax exempt sales of non-

dyed diesel fuel. Card lock operators making sales of non-dyed diesel fuel to authorized farmers, logging, and construction companies without the special fuel tax must collect sales tax at the time of sale. The licensed special fuel distributor reports and remits the sales tax to the Department of Revenue on the Combined Excise Tax Return. The licensed special fuel distributor may seek a refund of the special fuel tax previously paid from the Department of Licensing. The special fuel distributor's request for special fuel tax refund must indicate that sales tax was collected at the time of sale.

Authorized farmers, loggers, and construction companies making purchases of non-dyed diesel fuel from card locks choosing not to make special fuel tax exempt sales must apply for a refund of the special fuel tax from the Department of Licensing. The Department of Licensing will subtract from the special fuel tax refund the amount of sales tax that would have been due at the time of sale.

### For more information

Persons with questions about the special fuel tax, special authorizations, or distributor licenses may contact the Department of Licensing's Pro-rate and Fuel Tax Division at (360) 753-6993. Persons with questions about the proper collection and reporting of sales tax may contact the Department of Revenue by calling 1-800-647-7706. ▲



**T**he Department of Revenue is responsible for administering most of the tax laws enacted by the Washington State Legislature. As a part of this responsibility, the Department publishes rules to assist taxpayers in accurately reporting their tax liability. To reflect changes in tax law and industry practices, these rules, Washington Administrative Code (WAC), often require revising via the rule-making procedure.

Administrative rules that have been adopted or canceled since the last issue of this publication are listed. You may

receive copies by using the Department's automated telephone system. For information about the automated system, including *Fast Fax*, see page 7.

### Permanent adoption

**WAC 458-16-110**  
(*Fast Fax* code 4110)

**Applications-Who must file, initial applications, renewal applications, annual certifications.**  
*Effective September 20, 1998*

**WAC 458-16-165**  
(*Fast Fax* code 4165)

**Conditions under which nonprofit organizations, associations, or corporations may obtain a property tax exemption.**  
*Effective September 20, 1998*

**WAC 458-16-300**  
(*Fast Fax* code 4300)

**Public meeting hall-Public meeting place-Community meeting hall.**  
*Effective September 20, 1998*

**WAC 458-20-310**  
(*Fast Fax* code 4310)

**Community celebration facilities.**  
*Effective September 20, 1998*

**WAC 458-20-104**  
(*Fast Fax* code 2104)

**Small business tax relief based on volume of business.**  
*Effective August 27, 1998*

**WAC 458-20-255**  
(*Fast Fax* code 2255)

**Carbonated beverage and syrup tax.**  
*Effective November 5, 1998*

**WAC 458-20-259**  
(*Fast Fax* code 2259)

**Small Timber Harvesters-Business and occupation tax exemption.**  
*Effective September 5, 1998*

### Repealed

**WAC 458-12-245**

**Listing of property-Intangibles.**  
*Effective July 22, 1998*

**WAC 458-16-050**

**Senior citizen and disabled persons exemption-Amount of exemption.**  
*Effective July 22, 1998*

**WAC 458-16-111**

**Filing fees, penalties and refunds.**  
*Effective September 19, 1998*

Information about the Department's rule-making activities is available from our Internet web site: <http://www.wa.gov/dor/wador.htm>. To access information about draft rules and future rule-making priorities, use the RULES/LAWS hot button. ▲

## Washington's estate tax

**D**o you know that the state of Washington imposes an estate tax? Washington residents generally assume there is no estate tax because state inheritance and gift taxes were repealed effective January 1, 1982. However, large estates remain subject to a state estate tax that is equal to the amount of credit allowed under the federal estate tax. In this manner, the state does not impose an additional tax on the estate but rather shifts revenues from the federal government to the state.

As a result of recent federal tax law changes, the estate tax filing threshold has increased. For deaths occurring in 1998, the estate tax filing threshold has increased from \$600,000 to \$625,000. While estates over \$625,000 are required to file both a federal and state estate tax return, this does not always mean that tax is due. Regardless of the estate's value, there is no estate tax on the amount passing to a surviving spouse and the remaining estate is taxed at graduated rates.

The unified credit, used in computing the amount of federal tax due, has been raised from \$192,800 to \$202,050. As a result of the Taxpayer Relief Act of 1997, the federal filing threshold and unified credit will increase every year until 2010.

Another noteworthy change affects interest rates for Washington State estate tax assessments and refunds. As of January 1, 1997, interest rates are adjusted annually. During 1998, the interest rate for assessments is seven percent while the rate for refunds is six percent. In 1999, interest rates for refunds and assessments will be seven percent.

Administrators or personal representatives of estates must file the Washington Estate and Transfer Tax Return (Form #85 0037) with the Department of Revenue when filing a tax return with the federal government. Administrators must include a copy of the federal estate tax return with their state tax return. If no return is required for federal estate tax purposes, then no state return is due.

Washington Estate and Transfer Tax Returns are available from the Department's Special Programs division and the Internet: <http://www.wa.gov/dor/wadorfrm.htm#other>. For assistance determining if any estate tax is due the state, personal representatives may contact the Department's Special Programs Division at (360) 753-7518 or 753-5547.

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***If no return is required for federal estate tax purposes, then no state return is due.***

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## Don't let cheaters prosper

**D**o you have good reason to believe that a competitor is not paying their fair share of taxes, and has gained an unfair advantage by not playing by the rules? Is competition in your market skewed because the playing field is not level?

Starting on January 1, 1999, you can call toll free 1-888-811-5974 and report a business you believe is violating a law or rule. Maybe the company makes retail sales without collecting sales tax, avoids paying unemployment taxes or industrial insurance, pays

employees off the books, is not registered as a business, or does contracting work without a license. You can report any illegal action you believe gives a business an undeserved advantage, and may be costing you money.

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***... call toll free  
1-888-811-5974  
and report a  
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ing a law or rule.***

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The Department of Revenue is joining with the departments of Employment Security and Labor and Industries to knock out fraud. Callers to the toll-free number are invited to leave a voice-mail message with as much information as possible about any alleged violations of rule or law. Because of confidentiality requirements, we will not be able to reveal the outcome of the investigation.

The toll-free fraud line for reporting violations is the result of a citizen's suggestion made during Governor Locke's "Capitol for a Day" in Bellingham in October.

The phone number is for reporting business violators, not individuals, who may be illegally receiving assistance from a state agency.

## Refunds receive new look

**A**re you expecting a refund from the Department of Revenue? If so, the refund you receive may have a new look.

Currently, the Department mails refund warrants (checks) in envelopes. This method, however, is about to change. The Department of Revenue is now testing "self-mailer" refunds. Similar to rebates issued by consumer product manufacturers, self-mailer refunds are printed on a full sheet of paper and mechanically folded so that the check becomes part of the envelope. To allow for easy separation, the sides of the self-mailer are perforated.

The Department expects self-mailer refunds to be in use by early 1999. ▲





## New special notices

The Department has issued the following special notices:

**EXCISE TAX EXEMPTION FOR SMALL WATER DISTRICTS AND SMALL IRRIGATION DISTRICTS** discusses legislative changes to the public utility tax exemption for small water-sewer districts and small irrigation districts providing drinking water. *Issued August 3, 1998. (Fast Fax code 759)*

**ELIGIBLE AREAS FOR TAX DEFERRALS/EXEMPTIONS AND CREDITS** identifies areas currently qualifying for the distressed areas sales/use tax deferrals/exemptions and distressed areas B&O tax credits programs. The notice also outlines current eligibility requirements. *Issued August 12, 1998. (Fast Fax code 748)*

**COMBINED EXCISE TAX RETURN CLASSIFICATION REPORTING CHANGE** explains that income formerly subject to B&O tax under the selected business services and financial business services classifications is now taxable under the service and other activities classification. *Issued August 13, 1998. (Fast Fax code 762)*

**TAX CHANGES ON DENTAL LABORATORIES AND PRODUCTS** discusses the October 1, 1998, changes in the tax treatment of dental laboratories and products sold by such businesses. *Issued October 1, 1998. (Fast Fax code 752)*

**SALES TAX COLLECTION REQUIREMENT ON SALES OF MANUFACTURED HOUSING** explains that persons selling manufactured homes must remit sales tax with the Combined Excise Tax Return at the time of sale instead of remitting the tax to county auditors when transferring title. The notice also discusses other information related to sales of manufactured housing. *Issued October 16, 1998. (Fast Fax code 764)*

The Department mails special notices to affected individuals, groups, and businesses. If you did not receive a notice and wish to, use the Department's automated phone system to request a copy be mailed or faxed to you (see 24-Hour automated services, page 7). Special notices are also available for viewing and downloading from the Department's Internet web site:

<http://www.wa.gov/dor/wadorpub.htm#notices>. ▲

## 24-hour automated services



The Department of Revenue's Telephone Information Center offers several automated services. With the exception of *Tax Express* and Revenue's Internet home page, you can access any of these services by calling 1-800-647-7706. Listen to the menu and select the option you wish to use.

**Fast Fax** — transmit documents directly to your fax machine. For a list of available documents, enter code 500#. To bypass menu selections, call (360) 786-6116.

**Workshops** — call to attend one of the spring or fall UBI Business Information Workshops.

**Vehicle or vessel fraud** — report vehicle or vessel licensing fraud.

**Address changes** — notify us if you have moved or changed your mailing address.

**Business closures** — notify us if you have closed or sold all or a part of your business. If you've sold your business, tell us who you sold the business to and whether you'll continue to do business under your UBI/tax registration number.

**Master Applications** — request a new Master Application if you're changing your

business structure (legal entity), changing or adding a trade name, opening a new location, reopening a closed business, divorcing and your spouse is no longer responsible for the business, changing your principal product or service and a license from another agency is required, or transferring the majority of a corporation's stock to different individuals.

**Copies of rules, laws, or other departmental publications** — request a rule, law, or other publication. An order form listing the Department's fact sheets and brochures is available via *Fast Fax*, code 501#.

**Proposed rules** — leave informal comments on proposed rule changes or ask to be placed on a mailing list to receive notice of future proposed rule-making actions.

**Delinquent notices/no tax returns** — clear the delinquency if you have received a delinquent notice and you have no business to report.

**Duplicate tax returns** — request a new tax return if you've misplaced your tax return. You can have the return faxed or mailed. Have your UBI/tax registration number ready when calling.

**Tax Express** — listen to prerecorded tax information by calling 1-800-334-8969. To listen to the topic of your choice, enter the three-digit code. To receive a list of topics and codes, call 1-800-647-7706 and leave a message with the automated voice attendant.

**Revenue's home page** — see what's new on our home page:

<http://www.wa.gov/dor/wador.htm>

Taxpayer Services Division  
Washington State Department of Revenue  
PO Box 47478  
Olympia WA 98504-7478

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Dept. of Printing



*Serving the People of Washington*

We want to help you. For assistance, please call the location nearest you or the Telephone Information Center at  
1-800-647-7706.

## Department of Revenue Field Offices

**ABERDEEN** (360) 533-9312

110 W Market St  
PO Box 1018 Zip: 98520-0209  
M/F 8am-11:30am, 12:30pm-5pm,  
T/Th closed, W 8am-1pm

**BELLINGHAM** (360) 676-2114

1904 Humboldt St, Suite A  
PO Box 1176 Zip: 98227-1176  
M-F 8am-11:30am, 12:30pm-5pm

**BREMERTON** (360) 478-4961

4841 Auto Ctr Way, Suite 201  
Zip 98312-4394  
M-F 8am-11:30am, 12:30pm-5pm

**EVERETT** (425) 356-2911

11627 B Airport Rd Zip: 98204-8714  
M-F 8am-5pm

**KENNEWICK** (509) 585-1501

22 West Kennewick Ave  
PO Box 7207 Zip: 99336-0616  
M-F 8am-5pm

**OLYMPIA** (360) 753-3181

Target Place  
2735 Harrison Ave NW  
PO Box 7 Zip: 98507-0007  
M-F 8am-5pm

**PORT ANGELES** (360) 457-2564

734-East 1st Street, Suite B  
PO Box 400 Zip: 98362-0064  
M/W/F 8am-11:30am, 12:30pm-5pm  
T/Th closed

**RENTON** (425) 277-7300

919 SW Grady Way, Suite 150  
PO Box 877 Zip: 98057-0877  
M-F 8am-5pm

**SEATTLE** (206) 956-3002

2101 4th Ave, Suite 1400  
Zip: 98121-2300  
M-F 8am-5pm

**SPOKANE** (509) 482-3800

4407 N Division, Suite 300  
Zip: 99207-1685  
M-F 8am-5pm

**TACOMA** (253) 593-2722

3315 South 23rd Street, Suite 300  
Zip: 98405-1605  
M-F 8am-5pm

**VANCOUVER** (360) 260-6176

8008 NE 4th Plain Blvd, Suite 320  
PO Box 1648 Zip: 98668-1648  
M-F 8am-5pm

**WENATCHEE** (509) 663-9714

630 N Chelan, Suite B3  
PO Box 220 Zip: 98807-0220  
M-F 8am-11:30am, 12:30pm-5pm

**YAKIMA** (509) 575-2783

1714 S 16th Ave Zip: 98902-5713  
M-F 8am-5pm



<http://www.wa.gov/dor/wador.htm>

*Prepared by the Taxpayer Services Division*

